

PROCESS TAX DUE RETURNS IN THE LOCALITY

Effective Date

01/01/2017

Overview

A Memorandum of Assessment (Form 759) must be completed for each tax due return **processed** in the Local Office, with or without payment. If your automated system has the capability of capturing Memorandum of Assessment information, you are not required to complete Form 759. The Auditor of Public Accounts (APA) will expect your system to reflect the same data as captured using the paper Form 759.

The Commissioner of the Revenue should not complete a Memorandum of Assessment when the "amount you owe" line on the tax return is \$4.50 or less. If the amount paid with the return results in an outstanding amount still owed of \$4.50 or less, a bill should not be forwarded to the Treasurer. This reduces the number of small bills and creates efficiency in collections. Small bills that are not collected may delay processing of the Uncollectible List which the Treasurer forwards to TAX after the processing year ends.

Certain tax returns may not be processed in the locality. These returns and payments must be sent to TAX for TAX to process as a "Direct File" return and a Memorandum of Assessment is not completed for these "Direct File" tax due returns. Localities choosing to file returns via e-file **must** in all cases handle any payment received in a "Direct File" method. Send the payment to Richmond on a 760-PMT if you have e-filed the return.

Please refer to TASK: [Open and Sort Mail](#) for a complete list of returns that must be submitted to TAX for processing as "Direct File" returns.

Tasks

[Compute and Record the Amount Due Using Form 759](#)
[Record Payments Received After the Return is Processed](#)
[Report Overpayments to Department of Accounts](#)
[Submit the Monthly Summary \(Form 759-C\) of Tax Due Returns](#)

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